

Gas mains extensions.

Vol. 27, p. 544.

Miscellaneous.

126. Report of any failure on the part of gas companies in the District of Columbia to make reasonable extensions of their gas mains whenever they shall be necessary for maintaining street lamps for the public safety and comfort. (Statutes at Large, volume 27, page 544.)

MISCELLANEOUS

Acts of Philippine Legislature.

Post, p. 1348.

U. S. Code, p. 1630.

Acts, etc., of Porto Rico Legislature.

Post, p. 1348.

U. S. Code, p. 1622.

Committees on Expenditures of the House and Senate.

Departments, etc., to furnish information requested by.

127. Acts of the Philippine Legislature. (Statutes at Large, volume 32, part 1, page 712; Statutes at Large, volume 39, part 1, page 551; title 48, section 1054, United States Code.)

128. Acts and resolutions of the Legislature of Porto Rico. (Statutes at Large, volume 31, page 83; Statutes at Large, volume 39, part 1, page 961; title 48, section 826, United States Code.)

SEC. 2. Every executive department and independent establishment of the Government shall, upon request of the Committee on Expenditures in the Executive Departments of the House of Representatives, or of any seven members thereof, or upon request of the Committee on Expenditures in the Executive Departments of the Senate, or any five members thereof, furnish any information requested of it relating to any matter within the jurisdiction of said committee.

Internal revenue refunds.

R. S., sec. 3220, p. 618. Erroneously collected taxes, penalties, etc., to be refunded.

Vol. 43, p. 342.

U. S. Code, p. 737, amended.

Post, pp. 1085, 1612.

SEC. 3. Section 3220, Revised Statutes (title 26, section 149, page 737, United States Code), as amended, is amended to read as follows:

"REFUNDMENTS; TAXES AND PENALTIES.—The Commissioner of Internal Revenue, subject to regulations prescribed by the Secretary of the Treasury, is authorized to remit, refund, and pay back all taxes erroneously or illegally assessed or collected, all penalties collected without authority, and all taxes that appear to be unjustly assessed or excessive in amount, or in any manner wrongfully collected; also to repay to any collector or deputy collector the full amount of such sums of money as may be recovered against him in any court, for any internal-revenue taxes collected by him, with the cost and expense of suit; also all damages and cost recovered against any assessor, assistant assessor, collector, deputy collector, agent, or inspector, in any suit brought against him by reason of anything done in the due performance of his official duty, and shall make report to Congress, by internal-revenue districts and alphabetically arranged of all refunds in excess of \$500, at the beginning of each regular session of Congress of all transactions under this section."

Approved, May 29, 1928.

Repayment of judgments against collectors.

Report of refunds in excess of \$500, to Congress.

May 29, 1928.

[H. R. 11981.]

[Public, No. 612.]

CHAP. 902.—An Act To authorize officers of the Medical Corps to account certain service in computing their rights for retirement, and for other purposes.

Army.
Officers of Medical Corps credited for active services in Medical Reserve Corps, etc., in computing right for retirement, etc.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That in computing length of service for purposes of retirement in the case of an officer of the Medical Corps of the Army, active duty performed as a member of the Medical Reserve Corps or as a contract surgeon, acting assistant surgeon, or contract physician, under a general contract obligating him to serve full time and to take station and change station as ordered, shall be credited to the same extent as service under a Regular Army commission.

Approved, May 29, 1928.